

Elam Utility Company, Inc
459 Main Street
West Liberty, Kentucky 41472
606-743-3695 fax 606-743-2292

January 28, 2005

RECEIVED
JAN 31
PUBLIC SERVICE
COMMISSION

Public Service Commission
P. O. Box 615
Frankfort, Kentucky 40602-0615

Dear Sir:

Please find enclosed the general ledger and bank statements for the month ending December 31, 2004 as required by Case Number 2003-00171.

If you have any questions, please contact me at the number listed above.

Sincerely,



Wilma Ison
President

Copy

Enc.